

112TH CONGRESS  
2D SESSION

# S. 2195

To require Members and employees of Congress and other Federal employees who file under the Ethics in Government Act of 1978 to disclose delinquent tax liability.

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## IN THE SENATE OF THE UNITED STATES

MARCH 15, 2012

Mr. BROWN of Massachusetts introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

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## A BILL

To require Members and employees of Congress and other Federal employees who file under the Ethics in Government Act of 1978 to disclose delinquent tax liability.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Congressional and  
5       Federal Employee Tax Accountability Act of 2012”.

1 **SEC. 2. AMENDMENT TO THE ETHICS IN GOVERNMENT ACT**  
 2 **OF 1978.**

3 (a) IN GENERAL.—Section 102(a) of the Ethics in  
 4 Government Act of 1978 (5 U.S.C. App.) is amended by  
 5 adding at the end the following:

6 “(9)(A) The amount of any delinquent tax liability  
 7 owed to the United States or any State or local govern-  
 8 ment entity.

9 “(B) In this paragraph, the term ‘delinquent tax li-  
 10 ability’ means any tax liability which has been assessed  
 11 and with respect to which all judicial and administrative  
 12 remedies have been exhausted, or have lapsed.

13 “(C) Information provided pursuant to this para-  
 14 graph shall not be subject to public disclosure.”.

15 (b) INCLUSION IN REPORT.—Section 102(b)(1)(A) of  
 16 the Ethics in Government Act of 1978 (5 U.S.C. App.)  
 17 is amended by striking “paragraph (1)” and inserting  
 18 “paragraphs (1) and (9)”.

19 **SEC. 3. ETHICS INQUIRY.**

20 If an individual reports a delinquent tax liability on  
 21 the individual’s annual disclosure form required under sec-  
 22 tion 102(a)(9) of the Ethics in Government Act of 1978  
 23 (as added by section 2), the appropriate supervising ethics  
 24 office shall immediately open an inquiry into the tax delin-  
 25 quency of that individual for purposes of—

1           (1) determining the total delinquent tax liability  
2       of the individual;

3           (2) determining the reason the individual has  
4       incurred a delinquent tax liability;

5           (3) determining whether the individual has a  
6       plan to eliminate such delinquent tax liability; and

7           (4) determining whether such delinquent tax li-  
8       ability has reflected poorly on Congress or the em-  
9       ploying agency.

10 **SEC. 4. FEDERAL TAX LIABILITY.**

11       An individual who discloses a delinquent tax liability  
12       under section 102(a)(9) of the Ethics in Government Act  
13       of 1978 (as added by section 2) shall, not later than 12  
14       months after filing the form, arrange with the relevant  
15       payroll office and the Internal Revenue Service to have  
16       the individual's salary reduced by an amount appropriate  
17       to pay the taxes owed to the United States within a rea-  
18       sonable time period.

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